**24:52:14:03.  Procedures for issuing tax certifications.** The board shall certify in writing that a property meets the requirements for historic preservation in this article for the purpose of the tax moratorium in SDCL 1-19A-20. The office shall send the certificate to the county assessor within 60 days after receipt. A tax certification takes effect on January 1 of the year in which the application is approved.

**Source:** 21 SDR 50, effective September 21, 1994; 24 SDR 73, effective December 4, 1997; 36 SDR 103, effective December 8, 2009.

**General Authority:** SDCL 1-19A-5, 1-19A-29.

**Law Implemented:** SDCL 1-19A-20 to 1-19A-24.